



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BURLINGTON MUNICIPAL WATERWORKS

Principal Office: 6551 S. PINE STREET
P.O. BOX 477
BURLINGTON, WI 53105

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BURLINGTON MUNICIPAL WATERWORKS**Utility Address:** 6551 S. PINE STREET
P.O. BOX 477
BURLINGTON, WI 53105**When was utility organized?** 1/1/1889**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS CONNIE WILSON**Title:** UTILITY MANAGER**Office Address:**6551 S PINE STREET
P.O. BOX 477
BURLINGTON, WI 53105**Telephone:** (414) 539 - 2786**Fax Number:** (414) 539 - 3648**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MRS KAREN S HALL CPA**Title:** AUDITOR**Office Address:** PATRICK W. ROMENESKO, S.C.1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147**Telephone:** (414) 248 - 0220**Fax Number:** (414) 248 - 8429**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR PATRICK W ROMENESKO CPA**Title:** AUDITOR/SHAREHOLDER**Office Address:** PATRICK W. ROMENESKO, S.C.1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147**Telephone:** (414) 248 - 0220**Fax Number:** (414) 248 - 8429**E-mail Address:****Date of most recent audit report:** 3/7/1998**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR MARK FITZGERALD**Title:** CITY ADMINISTRATOR**Office Address:**300 N. PINE STREET
BURLINGTON, WI 53105**Telephone:** (414) 763 - 3717**Fax Number:** (414) 763 - 3474**E-mail Address:**

Name of utility commission/committee: BURLINGTON CITY COUNCIL

Names of members of utility commission/committee:MS YVONNE BRAUNSCHWEIG
MR BRUCE CHEVIS
MR PETER HINTZ
MR JIM MCCOURT
MR ROBERT MILLER
MR AL SCHVETZ
MR JOHN THATE
MR TOM VOS

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	912,472	900,418	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	359,402	437,296	2
Depreciation Expense (403)	138,594	133,702	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	160,754	169,563	5
Total Operating Expenses	658,750	740,561	
Net Operating Income	253,722	159,857	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	253,722	159,857	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	76,647	106,240	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	76,647	106,240	
Total Income	330,369	266,097	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	330,369	266,097	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	80,817	83,197	14
Amortization of Debt Discount and Expense (428)	11,245	8,628	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	13,405	19,628	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	105,467	111,453	
Net Income	224,902	154,644	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,981,854	1,356,490	20
Balance Transferred from Income (433)	224,902	154,644	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	8,662	0	23
Appropriations of Surplus--Debit (436)	(416,165)	(470,720)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,614,259	1,981,854	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on investments	67,738	5
Interest on TIF advances	8,909	6
Total (Acct. 419):	76,647	
Miscellaneous Nonoperating Income (421):		
NONE	0	7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
Prior year late audit entries after submission of PSC report (see explan)	8,662	11
Total (Acct. 435)--Debit:	8,662	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	(416,165)	12
Total (Acct. 436)--Debit:	(416,165)	
Appropriations of Income to Municipal Funds (439):		
NONE	0	13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	912,472	0	0	0	912,472	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	912,472	0	0	0	912,472	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	184,970		184,970	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	4,432		4,432	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	189,402	0	189,402	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,003,886	7,681,290	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,638,321	1,547,163	2
Net Utility Plant	6,365,565	6,134,127	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	371,228	5
Other Investments (124)	0	0	6
Special Funds (125)	960,511	1,378,461	7
Total Other Property and Investments	960,511	1,749,689	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	174,330	192,409	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	156,562	150,090	11
Other Accounts Receivable (143)	270,285	254,486	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,448	12,573	14
Materials and Supplies (150)	9,421	12,899	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	613,046	622,457	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	63,054	72,675	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	23,384	15,689	20
Total Deferred Debits	86,438	88,364	
Total Assets and Other Debits	8,025,560	8,594,637	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	250,707	621,935	21
Appropriated Earned Surplus (215)	693,566	1,109,731	22
Unappropriated Earned Surplus (216)	2,614,259	1,981,854	23
Total Proprietary Capital	3,558,532	3,713,520	
LONG-TERM DEBT			
Bonds (221)	1,700,000	1,825,000	24
Advances from Municipality (223)	187,766	285,684	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,887,766	2,110,684	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	68,285	10,883	28
Payables to Municipality (233)	0	258,953	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	149,132	153,502	31
Interest Accrued (237)	38,824	45,811	32
Other Current and Accrued Liabilities (238)	5,816	0	33
Total Current and Accrued Liabilities	262,057	469,149	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	10,064	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	10,064	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,307,141	2,301,284	41
Total Liabilities and Other Credits	8,025,560	8,594,637	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	7,906,300	0	0	0	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	97,586	0	0	0	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	0	0	0	0	7
Utility Plant Acquisition Adjustments (108)	0	0	0	0	8
Other Utility Plant Adjustments (109)	0	0	0	0	9
Total Utility Plant	8,003,886	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,638,321	0	0	0	10
Total Accumulated Provision	1,638,321	0	0	0	
Net Utility Plant	6,365,565	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,547,163				1,547,163	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	138,594				138,594	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,220				9,220	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	239				239	10
Other credits (specify):						11
Insurance proceeds-hydrants	3,825				3,825	12
Total credits	151,878	0	0	0	151,878	13
Debits during year						14
Book cost of plant retired	60,720				60,720	15
Cost of removal	0				0	16
Other debits (specify):						17
NONE	0				0	18
Total debits	60,720	0	0	0	60,720	19
Balance End of Year	1,638,321	0	0	0	1,638,321	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other					0		2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	9,421	12,899	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	9,421	12,899	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1995 Refunding Bonds	9,622	0	63,054	1
Total			63,054	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	621,935	1
Changes during year (explain):		
See explanation in footnotes	(371,228)	2
Balance end of year	250,707	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1995 Revenue Bonds	12/01/1995	10/01/2010	5.00%	1,700,000	1
Total Bonds (Account 221):				1,700,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Note to City \$232,900	06/08/1989	03/15/1999	6.00%	53,573	1
Note to City \$413,462	09/27/1989	03/15/1999	6.00%	116,313	2
Note to City \$178,000	08/12/1988	03/15/1998	6.00%	17,880	3
Total for Account 223				187,766	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	153,502	1
Accruals:		
Charged water department expense	160,754	2
Charged electric department expense	0	3
Charged sewer department expense	3,988	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	164,742	
Taxes paid during year:		
County, state and local taxes	153,502	6
Social Security taxes	14,378	7
PSC Remainder Assessment	1,232	8
Other (explain):		
NONE	0	9
Total payments and other debits	169,112	
Balance end of year	149,132	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1995 Revenues Bonds	31,199	80,817	82,818	29,198	1
Subtotal	31,199	80,817	82,818	29,198	
Advances from Municipality (223)					
Note to City-\$178,000	1,705	1,293	2,146	852	2
Note to City-\$232,900	4,169	3,845	5,247	2,767	3
Note to City-\$413,462	8,738	8,267	10,998	6,007	4
Subtotal	14,612	13,405	18,391	9,626	
Other Long-Term Debt (224)					
NONE				0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	6
Subtotal	0	0	0	0	
Total	45,811	94,222	101,209	38,824	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,301,284	0	0	0	0	2,301,284	1
Add credits during year:							
For Services	4,800	0	0	0	0	4,800	2
For Mains	0	0	0	0	0	0	3
Other (specify):							
Meter Horns	1,057	0	0	0	0	1,057	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	2,307,141	0	0	0	0	2,307,141	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
Special Redemption-Cash	182,500	3
Depreciation Fund-Cash	21,995	4
LGIP-Construction-Cash	756,016	5
Total (Acct. 125):	960,511	
Notes Receivable (141):		
NONE	0	6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	156,562	7
Electric	0	8
Sewer (Regulated)	0	9
Other (specify):		
NONE	0	10
Total (Acct. 142):	156,562	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	270,285	11
Merchandising, jobbing and contract work	0	12
Other (specify):		
NONE	0	13
Total (Acct. 143):	270,285	
Receivables from Municipality (145):		
Delinquent utility bills placed on tax roll	2,448	14
Total (Acct. 145):	2,448	
Prepayments (165):		
NONE	0	15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
Deferred bond refunding costs	6,951	17
North side water study	16,433	18
Total (Acct. 183):	23,384	
Payables to Municipality (233):		
NONE	0	19
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	7,745,002	0	0	0	7,745,002	1
Materials and Supplies	11,160	0	0	0	11,160	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	1,592,742	0	0	0	1,592,742	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	2,304,212	0	0	0	2,304,212	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	3,859,208	0	0	0	3,859,208	
Net Operating Income	253,722	0	0	0	253,722	8
Net Operating Income as a percent of						
Average Net Rate Base	6.57%	N/A	N/A	N/A	6.57%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	436,321	1
Appropriated Earned Surplus	901,648	2
Unappropriated Earned Surplus	2,298,056	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	3,636,025	
Net Income		
Net Income	224,902	5
Percent Return on Proprietary Capital	6.19%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

(435) Miscellaneous debits to surplus--Late audit entries increased the expense to pensions and benefits in 1996. Pension and benefits expense in prior year should have been reported as \$49490.

Capital Paid in by Municipality (Acct. 200) (Page F-13)

Due to a change in city policy-the utility will not be reimbursed for construction costs.

Balance Sheet End-of-Year Account Balances (Page F-19)

Account 123 (Investment in Municipality) Due to a change in city policy, the utility will not be reimbursed for construction costs.

Account 233 (Payables to Municipality) Cash settlement of 4th quarter billings done before year end.

Account 215 (Appropriated Earned Surplus) Decrease in net assets appropriated for specific purposes.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 29, 1998

Ms. Connie Wilson, Utility Manager
Burlington Municipal Waterworks
508 Sheldon Street
P.O. Box 477
Burlington, WI 53105-0477

Re: 1997 Analytical Review File DWCCA-0840-RL

Dear Ms. Wilson:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Page W-9, line 43, column (f), reports a \$95,315.00 reclassification to Account 397.1, SCADA Equipment. This is an account which was previously not used by your utility. A depreciation rate of 10.00 percent is authorized for Account 397.1, effective January 1, 1998.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

RL:tlk:w:\compl\roselee\0840 Burlington

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	902,691	1
Total Sales of Water	902,691	
Other Operating Revenues		
Forfeited Discounts (470)	2,476	2
Miscellaneous Service Revenues (471)	2,517	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,788	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	9,781	
Total Operating Revenues	912,472	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	97,193	9
Water Treatment Expenses (630-635)	609	10
Transmission and Distribution Expenses (640-655)	90,081	11
Customer Accounts Expenses (901-904)	22,500	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	149,019	14
Total Operation and Maintenance Expenses	359,402	
Other Operating Expenses		
Depreciation Expense (403)	138,594	15
Amortization Expense (404-407)	0	16
Taxes (408)	160,754	17
Total Other Operating Expenses	299,348	
Total Operating Expenses	658,750	
NET OPERATING INCOME	253,722	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	14	314	1,170	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	14	314	1,170	
Metered Sales to General Customers (461)				
Residential	2,585	183,148	314,226	4
Commercial	459	133,177	176,992	5
Industrial	18	91,870	83,588	6
Total Metered Sales to General Customers (461)	3,062	408,195	574,806	
Private Fire Protection Service (462)	65		26,344	7
Public Fire Protection Service (463)	1		256,728	8
Other Sales to Public Authorities (464)	72	30,643	43,643	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	3,214	439,152	902,691	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	256,728	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	256,728	
Forfeited Discounts (470):		
Customer late payment charges	2,476	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,476	
Miscellaneous Service Revenues (471):		
New construction and hydrant hookups	1,807	7
NSF charges	80	8
Reconnect fees	85	9
Miscellaneous parts sold	95	10
Well permit fee	450	11
Total Miscellaneous Service Revenues (471)	2,517	
Rents from Water Property (472):		
NONE	0	12
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	13
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,788	14
Other (specify):		
NONE	0	15
Total Other Water Revenues (474)	4,788	
Amortization of Construction Grants (475):		
NONE	0	16
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	0	4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	26,449	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	59,404	7
Operation Supplies and Expenses (623)	4,889	8
Maintenance of Pumping Plant (625)	6,451	9
Total Pumping Expenses	97,193	
WATER TREATMENT EXPENSES		
Operation Labor (630)	0	10
Chemicals (631)	0	11
Operation Supplies and Expenses (632)	609	12
Maintenance of Water Treatment Plant (635)	0	13
Total Water Treatment Expenses	609	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	36,263	14
Operation Supplies and Expenses (641)	3,892	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,336	16
Maintenance of Mains (651)	19,851	17
Maintenance of Services (652)	3,349	18
Maintenance of Meters (653)	3,234	19
Maintenance of Hydrants (654)	19,415	20
Maintenance of Other Plant (655)	1,741	21
Total Transmission and Distribution Expenses	90,081	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,469	22
Accounting and Collecting Labor (902)	17,298	23
Supplies and Expenses (903)	2,733	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	22,500	
SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	41,950	27
Office Supplies and Expenses (921)	9,148	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	9,210	30
Property Insurance (924)	14,619	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	50,076	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	3,873	35
Transportation Expenses (933)	8,888	36
Maintenance of General Plant (935)	11,255	37
Total Administrative and General Expenses	149,019	
Total Operation and Maintenance Expenses	359,402	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		149,132	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,988	2
Net property tax equivalent		145,144	
Social Security		14,378	3
PSC Remainder Assessment		1,232	4
Other (specify): NONE			5
Total tax expense		160,754	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Racine				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195002				3
County tax rate	mills		5.603040				4
Local tax rate	mills		7.860001				5
School tax rate	mills		9.778266				6
Voc. school tax rate	mills		1.526535				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.962844				10
Less: state credit	mills		1.924618				11
Net tax rate	mills		23.038226				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.860001				14
Combined School Tax Rate	mills		11.304801				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.164802				17
Total Tax Rate	mills		24.962844				18
Ratio of Local and School Tax to Total	dec.		0.767733				19
Total tax net of state credit	mills		23.038226				20
Net Local and School Tax Rate	mills		17.687209				21
Utility Plant, Jan. 1	\$	7,681,290	7,681,290				22
Materials & Supplies	\$	12,899	12,899				23
Subtotal	\$	7,694,189	7,694,189				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,694,189	7,694,189				26
Assessment Ratio	dec.		1.025478				27
Assessed Value	\$	7,890,222	7,890,222				28
Net Local & School Rate	mills		17.687209				29
Tax Equiv. Computed for Current Year	\$	139,556	139,556				30
Tax Equivalent per 1994 PSC Report	\$	149,132					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	149,132					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	31,035	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	284,294	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	315,329	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	459,888	2,972	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	707,566	1,170	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	1,167,454	4,142	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	13,018	0	23
Total Water Treatment Plant	13,018	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	20,451	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	31,035	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	284,294	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	315,329	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	300	0	462,560	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	708,736	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	300	0	1,171,296	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	13,018	23
Total Water Treatment Plant	0	0	13,018	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	20,451	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	793,425	0	26
Transmission and Distribution Mains (343)	3,563,121	183,920	27
Fire Mains (344)	0	0	28
Services (345)	641,537	61,908	29
Meters (346)	439,780	57,031	30
Hydrants (348)	332,464	47,003	31
Other Transmission and Distribution Plant (349)	353	0	32
Total Transmission and Distribution Plant	5,791,131	349,862	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	146,951	6,215	34
Office Furniture and Equipment (391)	7,961	1,112	35
Computer Equipment (391.1)	27,580	403	36
Transportation Equipment (392)	45,191	18,975	37
Stores Equipment (393)	292	0	38
Tools, Shop and Garage Equipment (394)	59,248	3,395	39
Laboratory Equipment (395)	4,039	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	5,510	212	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	296,772	30,312	
Total utility plant in service directly assignable	7,583,704	384,316	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	7,583,704	384,316	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	793,425	26
Transmission and Distribution Mains (343)	21,450	0	3,725,591	27
Fire Mains (344)	0	0	0	28
Services (345)	885	0	702,560	29
Meters (346)	14,551	(95,315)	386,945	30
Hydrants (348)	5,656	0	373,811	31
Other Transmission and Distribution Plant (349)	0	0	353	32
Total Transmission and Distribution Plant	42,542	(95,315)	6,003,136	
GENERAL PLANT				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	300	0	152,866	34
Office Furniture and Equipment (391)	0	0	9,073	35
Computer Equipment (391.1)	0	0	27,983	36
Transportation Equipment (392)	18,578	0	45,588	37
Stores Equipment (393)	0	0	292	38
Tools, Shop and Garage Equipment (394)	0	0	62,643	39
Laboratory Equipment (395)	0	0	4,039	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	5,722	42
SCADA Equipment (397.1)	0	95,315	95,315	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	18,878	95,315	403,521	
Total utility plant in service directly assignable	61,720	0	7,906,300	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	61,720	0	7,906,300	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	39,655	39,655	1
February	0	0	36,096	36,096	2
March	0	0	39,982	39,982	3
April	0	0	39,586	39,586	4
May	0	0	43,706	43,706	5
June	0	0	51,089	51,089	6
July	0	0	52,054	52,054	7
August	0	0	46,825	46,825	8
September	0	0	47,838	47,838	9
October	0	0	41,904	41,904	10
November	0	0	38,204	38,204	11
December	0	0	38,939	38,939	12
Total for year	0	0	515,878	515,878	
Less: Measured or estimated water used in main flushing and water treatment during year				2,000	13
Less: Other utility use				18,000	14
Other utility use explanation:					15
Main breaks, Fire department training, Fires (large apartment fire in 1997)					
Water pumped into distribution system				495,878	16
Less: Water sold				439,152	17
Losses and unaccounted for				56,726	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,188	21
Date of maximum: 7/12/1997					22
Cause of maximum:					23
Summer demand					
Minimum gallons pumped by all methods in any one day during reporting year				896	24
Date of minimum: 1/18/1997					25
Total KWH used for pumping for the year				1,525,801	26
If water is purchased: Vendor Name: NONE					27
Point of Delivery: NONE					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
165 KARYL STREET	WELL #10	1,560	17	1,728,000	Yes	1
341 ORIGEN STREET	WELL #7	1,492	12	1,584,000	Yes	2
508 SHELDON STREET	WELL #8	1,475	16	1,440,000	Yes	3
801 FRONTAGE ROAD	WELL #9	1,450	16	1,368,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #10	WELL #7	WELL #8	1
Location	165 KARYL STREET	341 ORIGEN STREET	508 SHELDON STREET	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	AMERICAN TURBINE	LAYNE NORTHWEST	WORTHINGTON	5
Year Installed	1995	1988	1982	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,200	1,100	1,000	8
Pump Motor or Standby Engine Mfr	U.S.	G.E.	U.S.	9
Year Installed	1990	1980	1993	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	250	200	150	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #9			14
Location	801 FRONTAGE ROAD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	1992			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	950			21
Pump Motor or Standby Engine Mfr	G.E.			22
Year Installed	1992			23
Type	ELECTRIC			24
Horsepower	200			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#10	#7	#8	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	4
				5
Year constructed	1990	1954	1963	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	0	140	0	10
				11
Total capacity in gallons	300,000	300,000	300,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.7000	1.6000	1.4000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#9		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
Year constructed	1973		5
Primary material (earthen, steel, concrete, other)	CONCRETE		6
Elevation difference in feet (See Headnote 3.)	0		7
Total capacity in gallons	300,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	1,739	0	0	0	1,739	1
P	D	3.000	10	0	0	0	10	2
M	D	4.000	28,716	0	2,145	0	26,571	3
P	D	4.000	176	0	0	0	176	4
M	D	6.000	77,987	0	0	0	77,987	5
P	D	6.000	3,944	1,084	0	0	5,028	6
M	D	8.000	35,074	0	0	0	35,074	7
P	D	8.000	26,994	1,299	0	0	28,293	8
M	D	10.000	5,580	0	0	0	5,580	9
M	D	12.000	20,721	0	0	0	20,721	10
P	D	12.000	34,175	360	0	0	34,535	11
M	T	14.000	3,147	0	0	0	3,147	12
M	T	16.000	3,478	0	0	0	3,478	13
P	T	16.000	4,494	0	0	0	4,494	14
Total Within Municipality			246,235	2,743	2,145	0	246,833	
Total Utility			246,235	2,743	2,145	0	246,833	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.500	552	0	0	0	552	0	1
L	0.750	40	0	0	0	40	0	2
M	0.750	161	0	0	0	161	0	3
M	1.000	2,006	23	19	0	2,010	0	4
L	1.000	15	0	2	0	13	0	5
M	1.250	13	0	0	0	13	0	6
L	1.500	5	0	1	0	4	0	7
M	1.500	84	2	0	0	86	0	8
M	2.000	36	0	0	0	36	0	9
M	3.000	32	0	0	0	32	0	10
M	4.000	15	0	0	0	15	0	11
M	6.000	10	1	0	0	11	0	12
M	8.000	2	2	0	0	4	0	13
Total Utility		2,971	28	22	0	2,977	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,822	298	245	0	2,875	251	1
0.750	79	0	4	0	75	4	2
1.000	126	4	2	0	128	16	3
1.500	46	2	2	0	46	12	4
2.000	33	6	2	0	37	3	5
3.000	16	3	2	0	17	16	6
4.000	10	0	0	0	10	8	7
6.000	1	0	0	0	1	0	8
Total:	3,133	313	257	0	3,189	310	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,555	263	8	23	0	26	2,875	1
0.750	31	39	0	5	0	0	75	2
1.000	8	95	5	19	0	1	128	3
1.500	0	34	3	6	0	3	46	4
2.000	0	26	2	8	0	1	37	5
3.000	0	6	0	10	0	1	17	6
4.000	0	4	2	4	0	0	10	7
6.000	0	0	1	0	0	0	1	8
Total:	2,594	467	21	75	0	32	3,189	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	433	29	17	3	448	2
Total Fire Hydrants	433	29	17	3	448	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	452
Number of distribution system valves end of year:	690
Number of distribution valves operated during year:	348

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

(620) Operation Labor - New dept of public works employee full time--portion of wages posted here in 1997.

(625) Maintenance of Pumping Plant - Rehab of Well #9 done in 1996 for approximately \$60,000.

(651) Maintenance of Mains - New Diggers Hotline program in 1997.

(652) Maintenance of Services - 1996 work involved with Jefferson street relay.

(654) Maintenance of Hydrants - Comprehensive hydrant repair & painting program in 1997.

(920) Admin and General Salaries - Severance pay to 3 employees in 1996.

(924) Property Insurance - Premium increase-also insurance company did a closer analysis of insurance costs by city department.

(926) Employee Pensions and Benefits - See miscellaneous debits to surplus explanation. (435)

(935) Maintenance of General Plant - Refinishing of floors at shop in 1996.

Water Utility Plant in Service (Page W-08)

(346) and (397.1) Reclassify SCADA equipment purchased in 1995, originally posted to meters, to new PSC category account #397.1.

(392) Transportation Equipment Purchased a new utility truck in 1997 and retired and old one.

Water Mains (Page W-15)

Mains were financed by proceeds from borrowing.

There were no special assessments levied against property owners.

Water Services (Page W-16)

New services are charged per the utility's PSC rate order.

Hydrants and Distribution System Valves (Page W-18)

The utility did a comprehensive hydrant update of it's records and found prior count errors of 3 hydrants.
